

EXHIBIT B

Goodman, Eric R.

From: Marcus, Jacqueline <jacqueline.marcus@weil.com>
Sent: Monday, October 29, 2018 7:00 PM
To: Goodman, Eric R.; Podzius, Bryan; Singh, Sunny
Subject: RE: American Greetings

What are we going to do about this?

Weil

Jacqueline Marcus

Weil, Gotshal & Manges LLP
767 Fifth Avenue
New York, NY 10153
Jacqueline.marcus@weil.com

From: Goodman, Eric R. <egoodman@bakerlaw.com>
Sent: Monday, October 29, 2018 4:44 PM
To: Podzius, Bryan <Bryan.Podzius@weil.com>; Singh, Sunny <sunny.singh@weil.com>
Cc: Marcus, Jacqueline <jacqueline.marcus@weil.com>
Subject: American Greetings

Bryan,

Following-up regarding Kmart, American Greetings shows \$527,239.09 in scan-based transactions that occurred prior to the petition date. These are reflected in the attached spreadsheet. Based on the agreed resolution of American Greetings' objection to the DIP motion, it is our understanding that these funds are the subject of an acknowledged trust relationship. American Greetings received a payment totaling approximately \$66,000 for post-petition sales. Can you please advise on when the pre-petition trust balance of \$527,239.09 will be remitted to American Greetings? If you would like to discuss, please let me know.

Best Regards,
Eric

From: Podzius, Bryan <Bryan.Podzius@weil.com>
Sent: Tuesday, October 16, 2018 6:27 PM
To: Goodman, Eric R. <egoodman@bakerlaw.com>; Singh, Sunny <sunny.singh@weil.com>
Cc: Marcus, Jacqueline <jacqueline.marcus@weil.com>
Subject: RE: Email

Thanks Eric – we'll make this change.

Weil

Bryan R. Podzius

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767 Fifth Avenue
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bryan.podzius@weil.com

From: Goodman, Eric R. <egoodman@bakerlaw.com>
Sent: Tuesday, October 16, 2018 4:47 PM
To: Podzius, Bryan <Bryan.Podzius@weil.com>; Singh, Sunny <sunny.singh@weil.com>
Cc: Marcus, Jacqueline <jacqueline.marcus@weil.com>
Subject: RE: Email

Bryan,

One comment:

The Debtors are authorized, but not directed, pursuant to sections 105(a), 363, and 541 of the Bankruptcy Code, to continue to perform and honor obligations, in the ordinary course of business, arising under the Trust Fund Programs requiring the Debtors to release the Trust Funds to applicable Trust Fund Counterparties, including, without limitation, American Greetings Corporation.

Best Regards,
Eric

From: Podzius, Bryan <Bryan.Podzius@weil.com>
Sent: Tuesday, October 16, 2018 2:02 PM
To: Singh, Sunny <sunny.singh@weil.com>; Goodman, Eric R. <egoodman@bakerlaw.com>
Cc: Marcus, Jacqueline <jacqueline.marcus@weil.com>
Subject: RE: Email

Hi Eric – See attached for a proposed order. Please let us know your comments.

Thanks,

Bryan

Weil

Bryan R. Podzius

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bryan.podzius@weil.com

From: Singh, Sunny
Sent: Tuesday, October 16, 2018 12:20 PM
To: Goodman, Eric R. <egoodman@bakerlaw.com>
Cc: Marcus, Jacqueline <jacqueline.marcus@weil.com>; Podzius, Bryan <Bryan.Podzius@weil.com>
Subject: Re: Email

Yes

Sunny Singh

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[New York, NY 10153](#)
sunny.singh@weil.com

[REDACTED]

On Oct 16, 2018, at 12:19 PM, Goodman, Eric R. <egoodman@bakerlaw.com> wrote:

Sunny,

Do you expect to circulate a redline of the trust fund order today? We would like to see the language before it is uploaded to the Court.

Thanks,
Eric

From: Goodman, Eric R.
Sent: Monday, October 15, 2018 1:01 PM
To: 'sunny.singh@weil.com' <sunny.singh@weil.com>
Cc: Khan, Ferve <fkhan@bakerlaw.com>
Subject: Email

Sunny,

Thank you for reaching out to me.

My colleague, Ferve Khan, will be attending the hearing in person today.

As stated, AG would like to resolve its limited objection so that its existing interest in AG merchandise is respected. Also, I believe that AG would like to continue the SBT protocol post-petition (for the stores that remain open), provided that the existing SBT arrangement remains in place.

If you want to discuss further, you can call my office [REDACTED] or my cell [REDACTED].

Best Regards,
Eric